SENATE SUMMARY OF HOUSE AMENDMENTS

SB 337 By Senator Amedee

KEYWORD AND SUMMARY AS RETURNED TO THE SENATE

TAX/AD VALOREM. Constitutional amendment to provide for the property tax exemption for certain disabled veterans to apply to the spouses of such veterans if the veterans passed away prior to the enactment of the exemption. (1/1/13)

SUMMARY OF HOUSE AMENDMENTS TO THE SENATE BILL

1. Technical amendments.

DIGEST OF THE SENATE BILL AS RETURNED TO THE SENATE

<u>Present constitutional amendment</u> exempts from ad valorem tax, property receiving the homestead exemption which is owned by the spouse of a deceased veteran with a service-connected disability having a disability rating of 100% by the U.S. Dept. of Veterans Affairs.

<u>Proposed constitutional amendment</u> requires the spouse claiming the tax exemption to own and occupy the property receiving the tax exemption.

<u>Proposed constitutional amendment</u> extends the exemption to the spouse of such deceased veteran if the veteran passed away prior to the enactment of the exemption.

Effective January 1, 2013.

Specifies submission of the amendment to the voters at the statewide election to be held on November 6, 2012.

(Amends Article VII, Section 21(K)(1))

Thomas F. Wade Director, Legal Affairs Division